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This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site (www.irs.ustreas.gov).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

Renewable Electricity Production Credit

▶ Attach to your return.

2000Attachment
Sequence No. **95**

Identifying number

Part I Current Year Credit**Electricity produced by closed-loop biomass facility placed in service after 1992 or poultry waste facility placed in service after 1999:**

- 1 Kilowatt-hours produced and sold × 0.017
- 2 Phaseout adjustment (see instructions) \$ ×
- 3 Credit for electricity produced by closed-loop biomass or poultry waste facility. Subtract line 2 from line 1

Electricity produced by wind facility placed in service after 1993:

- 4 Kilowatt-hours produced and sold (see instructions) × 0.017
- 5 Phaseout adjustment (see instructions) \$ ×
- 6 Credit for electricity produced by wind facility. Subtract line 5 from line 4
- 7 Total credit before reduction. Add lines 3 and 6

Reduction for government grants, subsidized financing, and other credits:

- 8 Total of government grants, proceeds of tax-exempt government obligations, subsidized energy financing, and any other credits allowed for the project for this and all prior tax years
- 9 Total of additions to the capital account for the project for this and all prior tax years
- 10 Divide line 8 by line 9. Show as a decimal carried to at least 4 places
- 11 Multiply line 7 by line 10
- 12 Current year credit. Subtract line 11 from line 7

- 13 Renewable electricity production credit(s) from flow-through entities:
- | If you are a— | Then enter the credit(s) from— |
|---------------------|---|
| a Shareholder . . . | Schedule K-1 (Form 1120S), lines 12d, 12e, or 13. |
| b Partner . . . | Schedule K-1 (Form 1065), lines 12c, 12d, or 13 |
| c Beneficiary . . . | Schedule K-1 (Form 1041), line 14 |

- 14 Total current year credit. Add lines 12 and 13

Part II Tax Liability Limit (See Who Must File Form 3800 to find out if you complete Part II or file Form 3800.)

- 15 Regular tax before credits:
- Individuals. Enter the amount from Form 1040, line 40
 - Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return
 - Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the applicable lines of your return
- 16 Alternative minimum tax (see instructions)

- 17 Add lines 15 and 16

- 18a Foreign tax credit
- b Credit for child and dependent care expenses (Form 2441, line 9)
- c Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)
- d Education credits (Form 8863, line 18)
- e Child tax credit (Form 1040, line 47)
- f Mortgage interest credit (Form 8396, line 11)
- g Adoption credit (Form 8839, line 14)
- h District of Columbia first-time homebuyer credit (Form 8859, line 11)
- i Possessions tax credit (Form 5735, line 17 or 27).
- j Credit for fuel from a nonconventional source
- k Qualified electric vehicle credit (Form 8834, line 19)

- l Add lines 18a through 18k

- 19 Net income tax. Subtract line 18l from line 17
- 20 Tentative minimum tax (see instructions)
- 21 Net regular tax. Subtract line 18l from line 15. If zero or less, enter -0-
- 22 Enter 25% (.25) of the excess, if any, of line 21 over \$25,000 (see instructions)
- 23 Enter the greater of line 20 or line 22
- 24 Subtract line 23 from line 19. If zero or less, enter -0-
- 25 Renewable electricity credit allowed for the current year. Enter the smaller of line 14 or line 24 here and on Form 1040, line 49; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 4a; Form 1041, Schedule G, line 2c; or the applicable line of your return